

2018
FISCAL YEAR
ANNUAL FINANCIAL REPORT
BOARD OF COUNTY ROAD COMMISSIONERS
Dickinson County
Michigan
Year Ended 2018

The financial report accurately reflects the Revenues and Expenditures of all road work and funds by systems, and conforms with the requirements of Act 51, Public Acts of 1951, as amended

ATTEST



Chief Financial Officer



Chairman

May 2, 2019

Date

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

BALANCE SHEET**Assets****General Operating Fund**

1. Cash	\$1,716,060.36
2. Investments	0.00
3. Accounts Receivable :	
a. Michigan Transportation Fund	606,238.99
b. State Trunkline Maintenance	106,719.06
c. State Transportation Department - Other	0.00
d. Due on County Road Agreement	87,209.25
e. Due on Special Assessment	0.00
f. Sundry Accounts Receivable	4,863.79

Inventories/Pre-Paid Insurance/Other

4. Deferred Expense State Aid	0.00
5. Road Materials	389,430.91
6. Equipment Materials and Parts	92,416.10
7. Prepaid Insurance	0.00
8. Deferred Expense - Federal Aid	0.00
9. Other	506,872.83

10. TOTAL ASSETS**\$3,509,811.29**

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

Liabilities and Fund Balances

Liabilities

11. Accounts Payable	\$229,317.19
12. Notes Payable (Short Term)	0.00
13. Accrued Liability	46,794.28
14. Advances	181,568.00
15. Deferred Revenue - Special Assessment District	0.00
16. Deferred Revenue - EDF Forest Rd.(E)	0.00
17. Deferred Revenue	234,090.87
18. Other	91,196.10

Fund Balances

19. Primary Road Fund	591,577.46
20. Local Road Fund	1,419,622.33
21. County Road Commission Fund	715,645.06
22. Total Fund Balances	2,726,844.85

23. TOTAL LIABILITIES AND FUND BALANCES**\$3,509,811.29**

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

CAPITAL ASSETS ACCOUNT GROUP

<u>Assets</u>	(A)	(B)	
24. Land		\$454,664.83	
25. Land Improvements	\$0.00		
25 a.Less: Accumulated Depreciation	0.00	0.00	
26. Depletable Assets	0.00		
26 a.Less: Accumulated Depreciation	0.00	0.00	
27. Buildings	2,035,906.08		
27 a.Less: Accumulated Depreciation	(1,053,915.03)	981,991.05	
28. Equipment - Road	7,201,966.35		
28 a.Less: Accumulated Depreciation	(6,598,801.23)	603,165.12	
29. Equipment - Shop	273,180.41		
29 a.Less: Accumulated Depreciation	(237,548.96)	35,631.45	
30. Equipment - Engineers	104,415.90		
30 a.Less: Accumulated Depreciation	(67,752.98)	36,662.92	
31. Equipment - Yard and Storage	0.00		
31 a.Less: Accumulated Depreciation	0.00	0.00	
32. Equipment and Furniture - Office	64,698.94		
32 a.Less: Accumulated Depreciation	(50,368.25)	14,330.69	
33. Infrastructure	61,328,073.25		
33 a.Less: Accumulated Depreciation	(30,101,781.20)	31,226,292.05	
34. Vehicles	0.00		
34 a.Less: Accumulated Depreciation	0.00	0.00	
35. Construction Work in Progress		0.00	
	36. Total Assets		\$33,352,738.11
<u>Equities</u>			
37. Plant and Equipment Equity			
	37 a.Primary	46,053.55	
	37 b.Local	0.00	
	37 c.Co. Road Comm.	2,080,392.51	
	37 d.Infrastructure	31,226,292.05	
	38. Total Equities		\$33,352,738.11
<u>Long Term Debt</u>			
39. Bonds Payable (Act 51)		0.00	
40. Notes Payable (Act 143)		0.00	
41. Vested Vacation and Sick Leave Payable		280,579.30	
42. Installment/Lease Purchase Payable		267,336.86	336,582.90
43. Other		0.00	
	44. Total Liabilities		\$617,162.20 \$547,916.16
<u>Fiduciary Fund</u>			
45. Deferred Compensation (Pension) Plan			\$0.00

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Taxes				
46. County Wide Millage	\$111,403.77	\$148,988.48	\$61,119.35	\$321,511.60
47. Other	0.00	0.00	0.00	0.00
48. Total Taxes	111,403.77	148,988.48	61,119.35	321,511.60
Licenses and Permits				
49. Specify	0.00	0.00	0.00	0.00
Federal Sources				
50. Surface Tran. Program (STP)	0.00	0.00	0.00	0.00
51. C Funds - Federal	0.00	0.00	0.00	0.00
52. D Funds - Federal	0.00	0.00	0.00	0.00
53. Bridge	0.00	0.00	0.00	0.00
54. High Priority	0.00	0.00	0.00	0.00
55. Other	16,337.41	0.00	0.00	16,337.41
56. Total Federal Sources	16,337.41	0.00	0.00	16,337.41
STATE SOURCES				
Michigan Transportation Fund				
57. Engineering	7,472.75	2,527.25		10,000.00
58. Snow Removal	0.00	18,920.13		18,920.13
59. Urban Road	263,891.38	91,378.01		355,269.39
60. Allocation	2,866,276.90	969,360.62		3,835,637.52
61. Total MTF	3,137,641.03	1,082,186.01		4,219,827.04
Other				
62. Local Bridge	0.00	0.00		0.00
63. Other	588,034.35	269,395.69	0.00	857,430.04
64. Total Other	588,034.35	269,395.69	0.00	857,430.04
Economic Development Fund				
65. Target Industries (A)	0.00	0.00		0.00
66. Urban Congestion (C)	0.00	0.00		0.00
67. Rural Primary (D)	0.00	0.00		0.00
68. Forest Road (E)	122,895.73	0.00		122,895.73
69. Urban Area (F)	0.00	0.00		0.00
70. Other	0.00	0.00		0.00
71. Total EDF	122,895.73	0.00		122,895.73
72. Total State Sources	\$3,848,571.11	\$1,351,581.70	\$0.00	\$5,200,152.81

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

STATEMENT OF REVENUES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Contributions From Local Units				
73. City and Village	\$0.00	\$0.00	\$0.00	\$0.00
74. Township Contr.	0.00	331,902.63	0.00	331,902.63
75. Other	0.00	258,750.00	0.00	258,750.00
76. Total Contributions	0.00	590,652.63	0.00	590,652.63
Charges for Service				
77. Trunkline Maintenance	0.00		928,107.15	928,107.15
78. Trunkline Non-maintenance	0.00		113,626.82	113,626.82
79. Salvage Sales	0.00	0.00	4,585.38	4,585.38
80. Other	0.00	0.00	0.00	0.00
81. Total Charges	0.00	0.00	1,046,319.35	1,046,319.35
Interest and Rents				
82. Interest Earned	1,613.02	4,414.74	4,003.45	10,031.21
83. Property Rentals	0.00	0.00	0.00	0.00
84. Total Interest/Rents	1,613.02	4,414.74	4,003.45	10,031.21
Other				
85. Special Assessments	0.00	0.00	0.00	0.00
86. Land and Bldg. Sales	0.00	0.00	0.00	0.00
87. Sundry Refunds	0.00	0.00	0.00	0.00
88. Gain (Loss) Equip. Disp.	158.04	0.00	6,087.15	6,245.19
89. Contributions from Private Sources	0.00	0.00	42,452.02	42,452.02
90. Other	0.00	0.00	2,260.00	2,260.00
91. Total Other	158.04	0.00	50,799.17	50,957.21
Other Financing Sources				
92. County Appropriation	0.00	0.00	0.00	0.00
93. Bond Proceeds	0.00	0.00	0.00	0.00
94. Note Proceeds	0.00	0.00	0.00	0.00
95. Inst. Purch./Leases	0.00	0.00	83,580.80	83,580.80
96. Total Other Fin. Sources	0.00	0.00	83,580.80	83,580.80
97. TOTAL REVENUE AND OTHER FINANCING SOURCES	\$3,978,083.35	\$2,095,637.55	\$1,245,822.12	\$7,319,543.02

Year Ended - - 2018

Start: 01/01/2018 End: 12/31/2018

STATEMENT OF EXPENDITURES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
Construction/Capacity Improvement				
98. Roads	\$0.00	\$0.00		\$0.00
99. Structures	0.00	0.00		0.00
100. Roadside Parks	0.00	0.00		0.00
101. Special Assessments	0.00	0.00		0.00
102. Other	0.00	0.00		0.00
103. Total Construction/Cap. Imp.	0.00	0.00		0.00
Preservation - Structural Improvements				
104. Roads	425,129.00	613,524.14		1,038,653.14
105. Structures	0.00	9,057.97		9,057.97
106. Safety Projects	0.00	0.00		0.00
107. Roadside Parks	0.00	0.00		0.00
108. Special Assessments	0.00	0.00		0.00
109. Other	0.00	0.00		0.00
110. Total Preservation - Struct. Imp.	425,129.00	622,582.11		1,047,711.11
Maintenance				
111. Roads	848,844.22	1,261,290.37		2,110,134.59
112. Structures	9,370.57	847.54		10,218.11
113. Roadside Parks	0.00	0.00		0.00
114. Winter Maintenance	486,114.85	594,742.66		1,080,857.51
115. Traffic Control	36,140.47	26,843.52		62,983.99
116. Total Maintenance	1,380,470.11	1,883,724.09		3,264,194.20
117. Total Construction, Preservation And Maintenance	1,805,599.11	2,506,306.20		4,311,905.31
Other				
118. Trunkline Maintenance	0.00		874,460.15	874,460.15
119. Trunkline Non-maintenance	0.00		113,626.81	113,626.81
120. Administrative Expense	191,077.29	265,229.52		456,306.81
121. Equipment - Net	65,916.55	127,949.57	66,012.07	259,878.19
122. Capital Outlay - Net	(8,386.09)	0.00	2,838.89	(5,547.20)
123. Debt Principal Payment	94,731.03	0.00	118,934.90	213,665.93
124. Interest Expense	1,853.13	0.00	10,397.77	12,250.90
125. Drain Assessment	0.00	0.00	0.00	0.00
126. Other	0.00	0.00	0.00	0.00
127. Total Other	345,191.91	393,179.09	1,186,270.59	1,924,641.59
128. Total Expenditures	\$2,150,791.02	\$2,899,485.29	\$1,186,270.59	\$6,236,546.90

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

STATEMENT OF CHANGES IN FUND BALANCES

	Primary Road Fund (P)	Local Road Fund (L)	Co. Road Comm. Fund (C)	Total (T)
129. Total Revenues And Other Financing Sources	\$3,978,083.35	\$2,095,637.55	\$1,245,822.12	\$7,319,543.02
130. Total Expenditures	2,150,791.02	2,899,485.29	1,186,270.59	6,236,546.90
131. Excess of Revenues Over (Under) Expenditures	1,827,292.33	(803,847.74)	59,551.53	1,082,996.12
132. Optional Transfers				
132 a. Primary to Local (50%)	(1,500,000.00)	1,500,000.00		0.00
132 b. Local to Primary (15%)	0.00	0.00		0.00
133. Emergency Transfers (Local to Primary)	0.00	0.00		0.00
134. Total Optional Transfers	(1,500,000.00)	1,500,000.00		0.00
135. Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	327,292.33	696,152.26	59,551.53	1,082,996.12
136. Beginning Fund	264,285.13	723,470.07	656,093.53	1,643,848.73
137. Adjustment	0.00	0.00	0.00	0.00
138. Beginning Fund Balance Restated	264,285.13	723,470.07	656,093.53	1,643,848.73
139. Interfund Transfer(County to Primary and/or Local)	0.00	0.00	0.00	0.00
140. Ending Fund Balance	\$591,577.46	\$1,419,622.33	\$715,645.06	\$2,726,844.85

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

EQUIPMENT EXPENSE

Direct Equipment Expense

141. Labor and Fringe Benefits	\$400,079.56
142. Depreciation	277,488.79
143. Other	494,865.00
144. Total Direct	1,172,433.35

145. Indirect Equipment Expense	662,826.19
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Operating Equipment Expense

146. Labor and Fringe Benefits	0.00
147. Operating Expenses	306,548.46
148. Total Operating	\$306,548.46

149. TOTAL EQUIPMENT EXPENSE \$2,141,808.00**Equipment Rental Credits:**

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
150. Construction/Capacity Improvement	0.00	0.00		0.00
151. Preservation - Structural Improvement	3,739.32	116,435.08		120,174.40
152. Maintenance	473,232.84	810,122.50		1,283,355.34
153. Inventory Operations	0.00	0.00	34,783.94	34,783.94
154. MDOT	0.00		381,770.68	381,770.68
155. Other Reimbursable Charges	0.00	0.00	0.00	0.00
156. All Other Charges	368.11	0.00	61,477.34	61,845.45
157. Total Equipment Rental Credits	477,340.27	926,557.58	478,031.96	1,881,929.81

(A) (B) (C) (D)

158. (Gain) or Loss on Usage of Equipment				259,878.19
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PRORATION OF EQUIPMENT USAGE GAIN OR LOSS

(Net Equipment Expense)

159. Equipment Rental Credits	\$477,340.27	\$926,557.58	\$478,031.96	\$1,881,929.81
	(A)	(B)	(C)	(D)
160. Percent of Total	25.36 %	49.23 %	25.40 %	100.00 %
161. Prorated Total Equipment Expense	543,256.82	1,054,507.15	544,044.03	2,141,808.00
162. Prorated Gain/Loss On Usage (Net Equipment Expense)	65,916.55	127,949.57	66,012.07	259,878.19

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

DISTRIBUTIVE EXPENSE - FRINGE BENEFITS

	Total Labor Charge	Distributive Calc.
163. Primary Construction/Cap. Imp.	\$0.00	\$0.00
164. Primary Preservation - Struct. Imp.	22,533.87	29,506.75
165. Primary Maintenance	258,860.02	338,961.66
166. Local Construction/Cap. Imp.	0.00	0.00
167. Local Preservation - Struct. Imp.	56,039.34	73,380.15
168. Local Maintenance	370,802.42	485,543.20
169. Inventory	0.00	0.00
170. Equipment Expense - Direct	173,236.61	226,842.95
171. Equipment Expense - Indirect	137,961.67	180,652.53
172. Equipment Expense - Operating	0.00	0.00
173. Administration	189,531.46	248,180.07
174. State Trunkline Maintenance	0.00	
175. Sundry Account Rec.	0.00	
176. Capital Outlay	0.00	0.00
177. Other	3,176.17	4,159.00
178. Total Payroll	\$1,212,141.56	
179. Less Applicable Payroll	0.00	
180. Total Applicable Labor Cost	\$1,212,141.56	Total Distributive \$1,587,226.31

	709-714 Vacation Holiday Sick Leave Longevity	719 Workers Comp. Insurance	715 - 718 Soc. Sec. Retirement	716 Health Insurance	717 Life and Disability Insurance	720 - 725 Other	Distributive Total Calc.
181. Total Fringe Benefits	\$213,533.18	\$35,020.23	\$758,396.23	\$768,313.90	\$4,842.67	\$7,431.87	\$1,787,538.08
182. Less: Benefits Recovered	(23,928.56)	(3,924.37)	(84,985.98)	(86,097.37)	(542.67)	(832.82)	(200,311.77)
183. Less: Refunds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
184. Benefits to be Distributed	189,604.62	31,095.86	673,410.25	682,216.53	4,300.00	6,599.05	1,587,226.31
185. Applicable Labor Cost	1,212,141.56	1,212,141.56	1,212,141.56	1,212,141.56	1,212,141.56	1,212,141.56	
186. Factor	0.156421	0.025654	0.555554	0.562819	0.003547	0.005444	1.309439

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

DISTRIBUTIVE EXPENSE - OVERHEAD
Account No. 705 - 957

	Cost of Operations	Distributed Total
187. Primary Construction/Cap. Imp.	\$0.00	\$0.00
188. Primary Preservation - Struct Imp.	403,788.76	21,340.24
189. Primary Maintenance	1,302,274.34	68,825.20
190. Local Construction/Cap. Imp.	0.00	0.00
191. Local Preservation - Struct. Imp.	582,727.01	30,797.13
192. Local Maintenance	1,788,358.71	94,517.84
193. Other	18,308.47	967.61
194. TOTAL	\$4,095,457.29	\$216,448.02

	790 Small Road Tools	791 Inventory Adjustment	882 Liability	716 Health Insurance	Other	Total
195. Expenses Distributed	5,873.20	0.00	31,233.30	0.00	179,341.52	\$216,448.02
196. Applicable Operation Cost	4,095,457.29	4,095,457.29	4,095,457.29	4,095,457.29	4,095,457.29	
197. Factor	0.001434	0.000000	0.007626	0.000000	0.043790	\$0.052850

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

ANALYSIS OF CONSTRUCTION AND MAINTENANCE

Optional for noncontract counties

	Performed by County		Performed by Contractor		Totals	
	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>	<u>Primary</u>	<u>Local</u>
198. Constr/Cap. Imp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
199. Preser - Struct. Imp.	92,763.16	296,693.84	332,365.84	325,888.27	425,129.00	622,582.11
200. Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00
201. Maintenance	1,333,027.95	1,882,528.52	47,442.16	1,195.57	1,380,470.11	1,883,724.09
202. Total	<u>\$1,425,791.11</u>	<u>\$2,179,222.36</u>	<u>\$379,808.00</u>	<u>\$327,083.84</u>	<u>\$1,805,599.11</u>	<u>\$2,506,306.20</u>

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

ANALYSIS OF ACCOUNTS RECEIVABLE

Optional for noncontract counties

	Trunkline Maintenance	MDOT Other
203. Labor	\$192,017.52	\$17,808.38
204. Fringe Benefits	157,141.31	19,152.17
205. Equipment Rental	336,212.43	45,558.25
206. Materials	18,857.67	86.36
207. Handling Charges	0.00	0.00
208. Overhead	89,859.67	8,904.10
209. Other	80,371.55	22,117.55
210. Total Charges for Current Year	\$874,460.15	\$113,626.81
211. Beginning Balance	132,591.66	0.00
212. Sub-Total	1,007,051.81	113,626.81
213. Less Credits	(900,332.75)	(113,626.81)
214. Ending Balance	\$106,719.06	\$0.00

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

SCHEDULE OF CAPITAL OUTLAY

215. Land and Improvements (971 - 974)	\$0.00
216. Buildings (975)	7,140.00
217. Equipment Road (976, 981)	276,564.48
218. Equipment Shop (977)	31,079.55
219. Equipment Engineers (978)	11,135.25
220. Equipment - Yard and Storage (979)	0.00
221. Equipment Office (980)	0.00
222. Depletable Assets (987)	0.00
223. Total Capital Outlay:	<u>\$325,919.28</u>

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
224. Total Capital Outlay:	0.00	0.00	325,919.28	325,919.28
225. Less: Equipment Retirements 689	(87.40)	0.00	(3,367.41)	(3,454.81)
226. Sub-total	(87.40)	0.00	322,551.87	322,464.47
227. Less: Depreciation and Depletion 968	(8,298.69)	0.00	(319,712.98)	(328,011.67)
228. Net Capital Outlay Expenditure	<u>\$(8,386.09)</u>	<u>\$0.00</u>	<u>\$2,838.89</u>	<u>\$(5,547.20)</u>

DISTRIBUTION OF GAIN OR LOSS ON DISPOSAL OF ASSETS

	<u>Primary</u>	<u>Local</u>	<u>County</u>	<u>Total</u>
229. Beginning Capital Asset Balance Prior Year's Report (Pg. 3)	54,439.64	0.00	2,096,857.35	2,151,296.99
230. Percentage of Total	2.53 %	0.00 %	97.47 %	100.00 %
231. Gain or (loss) on disposal of assets 693	158.04	0.00	6,087.15	6,245.19

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

PRESERVATION EXPENDITURES - 90% OF MTF RETURNS

(For Compliance with Section 12(16) of Act 51)

	Primary Road Fund	Local Road Fund	Total
232. Michigan Transportation Fund (MTF) Returns			\$4,219,827.04
DEDUCTIONS			
233. Administrative Expense (from Page 6 Expenditures)			456,306.81
234. Total Capital Outlay (from Page 13)			325,919.28
235. Debt Principal Payment (from Page 6 Expenditures)			213,665.93
236. Interest Expense (from Page 6 Expenditures)			12,250.90
236 a. Total Deductions			1,008,142.92
236 b. Adjusted MTF Returns			3,211,684.12
237. Preser - Struct Imp (from Page 6 Expenditures)	\$425,129.00	\$622,582.11	1,047,711.11
238. Routine Maintenance (from Page 6 Expenditures)	1,380,470.11	1,883,724.09	3,264,194.20
239. Less Federal Aid for Preser - Struct Imp	(16,337.41)	0.00	(16,337.41)
240. TOTAL RD EXPENSE (Excluding Fed Aid)	1,789,261.70	2,506,306.20	4,295,567.90
241. 90% of Adjusted MTF Returns			2,890,515.71

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

**TEN YEARS OF QUALIFIED EXPENDITURES
FOR NON MOTORIZED IMPROVEMENTS**
(for Compliance with Section 10K of Act 51)

Fiscal Year	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Expenditures (\$)	<u>68,535.53</u>	<u>62,829.25</u>	<u>378,090.98</u>	<u>947.10</u>	<u>18,690.00</u>
Fiscal Year	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Expenditures (\$)	<u>362,388.52</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
242. TOTAL					<u>\$891,481.38</u>

Total must equal or exceed 1% of your Fiscal Year MTF returns multiplied by 10

$$\underline{4,219,827.04} \times .10 = \underline{421,982.70}$$

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

INDIRECT EQUIPMENT AND STORAGE EXPENSE
Activity 511

Account Number	Account Name	Amount Recorded
707	Wages - Shop and Garage	\$81,462.37
712-724	Fringe Benefits - Shop Employees	106,670.09
721	Drug Testing	4,357.10
728	Office Supplies - Shop	980.56
731	Janitor Supplies - Shop	29.00
733	Welding Supplies	6,309.46
734	Safety Supplies - Shop	0.00
736	Tire Shop Supplies	0.00
737	Shop Supplies	60,145.66
791	Equipment Material/Parts Inventory Adjustment	0.00
801	Contractual Services - Shop	0.00
805	Health Services	0.00
806	Laundry Services	3,877.90
807	Data Processing - Shop	0.00
810	Education Expense - Shop	0.00
850-859	Communications - Shop	4,152.51
861	Travel and Mileage - Shop Employees	0.00
862	Freight Costs	10,123.24
875	Insurance - Shop Buildings	0.00
876	Insurance - Boiler and Machine	350.00
878	Insurance - Fleet	59,854.76
883	Insurance - Underground Tank	0.00
921-923	Utilities - Shop and Storage Buildings	51,891.87
931	Buildings Repairs and Maintenance	157,906.69
932	Yard and Storage Repairs and Maintenance	29,982.12
933	Shop Equipment Repairs and Maintenance	13,206.53
934	Office Equipment Repairs and Maintenance	0.00
941	Equipment Rental - Shop Pickup/Wrecker	650.00
944-947	Underground Storage Tank Expense	0.00
956	Safety Expense - Shop	0.00
968	Depreciation - Shop Building	29,181.35
968	Depreciation - Storage Building	0.00
968	Depreciation - Shop Equipment	10,125.36
968	Depreciation - Stockroom Expense	0.00
707	Other:	31,569.62
	243. TOTAL	\$662,826.19

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

ADMINISTRATIVE EXPENSE SCHEDULE AND ALLOCATION
(for Compliance with Section 14(4) of Act 51)

Account Number	Account Name	Amount Recorded
703-708	Salaries and Wages	\$180,888.44
709-714	Administrative Leave	0.00
724	Fringe Benefits	236,862.55
727	Postage	2,419.06
728	Office Supplies	7,526.01
730	Dues and Subscriptions	10,873.92
801	Contractual Services	0.00
803	Legal Services	7,461.16
804	Auditing and Accounting Services	10,350.00
807	Data Processing	0.00
810	Education	0.00
850-853	Communications	6,019.38
861	Travel and Mileage	27,690.38
862	Freight	0.00
873	Public Relations	1,605.68
874	Advertising	2,275.77
875	Insurance - Building and Contents	0.00
876	Insurance - Boiler and Machinery	0.00
877	Insurance - Bonds	10,924.90
880	Insurance - Umbrella	0.00
881	Insurance - Errors and Omissions	0.00
882	Insurance - General Liability	0.00
920-923	Utilities	0.00
931	Building Repair/Maintenance	0.00
934	Office Equipment Repair/Maintenance	11,421.14
942	Building Rental	0.00
955-956	Miscellaneous	0.00
966-967	Overhead	0.00
968	Depreciation - Buildings	0.00
968	Depreciation - Engineering Equipment	0.00
968	Depreciation - Office Equipment and Furniture	3,553.07
	Other:	35,199.12
	244. TOTAL	\$555,070.58
Less: Credits to Administrative Expense		
646	Handling Charges on Materials Sold	0.00
629	Overhead - State Trunkline Maintenance	(98,763.77)
691	Purchase Discounts	0.00
	Other:	0.00
	Total Credits to Administrative Expense	\$(98,763.77)
	245. Net Administrative Expense	\$456,306.81

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

Forest Road Report

This information is required by Act 231, P.A. of 1987, as amended.

<u>Road Name</u>	<u>Location</u>	<u>Amount Spent (\$)</u>	<u>Project Type</u>
County Road 581	Felch & West Branch Townships	92,142.83	GravelSurfacing
Leeman Road	Felch & Sagola Townships	37,136.52	GravelSurfacing
	246. Total	\$129,279.35	

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

**CONSTRUCTION / CAPACITY IMPROVEMENTS / STRUCTURAL IMPROVEMENTS
Summary**

CONSTRUCTION / CAPACITY IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
247. New Construction, New Location	0.00 mi. x	\$0.00	0.00 mi.	\$0.00
248. Widening	0.00 mi.	0.00	0.00 mi.	0.00
BRIDGES				
249. New Location	0.00 ea.	0.00	0.00 ea.	0.00
250. TOTAL CONSTRUCTION/CAPACITY IMP		\$0.00		\$0.00

PRESERVATION - STRUCTURAL IMPROVEMENTS

	Primary System		Local System	
	*Unit	Expenditures	*Unit	Expenditures
ROADS				
251. Reconstruction	0.00 mi. x	\$0.00	0.00 mi.	\$0.00
252. Resurfacing	1.51 mi.	403,240.67	3.46 mi.	613,524.14
253. Gravel Surfacing	0.00 mi.	0.00	0.00 mi.	0.00
254. Paving Gravel Roads	0.00 mi.	0.00	0.00 mi.	0.00
SAFETY PROJECTS				
255. Intersection Improvements	0.00 ea.	0.00	0.00 ea.	0.00
256. Railroad Crossing Improvements	0.00 ea.	0.00	0.00 ea.	0.00
257. Other	7.50 ea.	21,888.33	0.00 ea.	0.00
MISCELLANEOUS				
258. Roadside Parks	0.00 ea.	0.00	0.00 ea.	0.00
259. Other	0.00 ea.	0.00	0.00 ea.	0.00
260. Subtotals		425,129.00		613,524.14
BRIDGES				
261. Replacement	0.00 ea.	0.00	0.10 ea.	9,057.97
262. Recondition or Repair	0.00 ea.	0.00	0.00 ea.	0.00
263. Replace with Culvert	0.00 ea.	0.00	0.00 ea.	0.00
264. Bridge Subtotals		0.00		9,057.97
265. TOTAL PRESERVATION - STRUCT IMP		\$425,129.00		\$622,582.11

*All Units are to be reported in the Fiscal Year that the project is opened for use.

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

SCHEDULE OF TOWNSHIP MILEAGE AND POPULATION

Township	Local Roads			Primary Roads				
	Miles Outside Municipalities		Funds Received	Miles Outside Municipalities		Funds Received	Population Outside Municipalities	Funds Received
	Total Local (mi)	Local Urban (mi)	(\\$)	Total Primary (mi)	Primary Urban (mi)	(\\$)		(\\$)
Breen	43.18	0.00	105,272.84	15.63	0.00	34,714.23	499	8,647.67
Breiting	75.96	37.06	263,646.50	37.21	19.83	334,563.73	5,853	101,432.49
Felch	51.31	0.00	125,093.78	36.13	0.00	80,244.73	752	13,032.16
Norway	44.64	6.27	122,105.91	18.66	0.98	53,893.78	1,489	25,804.37
Sagola	54.77	0.00	133,529.26	25.65	0.00	56,968.65	1,106	19,166.98
Waucedah	40.38	0.00	98,446.44	24.26	0.00	53,881.46	804	13,933.32
West Branch	24.19	0.00	58,975.22	26.07	0.00	57,901.47	63	1,091.79
266. Totals	334.43	43.33	\$907,069.95	183.61	20.81	\$672,168.05	10,566	\$183,108.78

Local Road Rate Per Mile	<u>2438</u>	Primary Road Rate Per Mile	<u>2221</u>
Local Urban Road Rate Per Mile	<u>2117</u>	Primary Urban Road Rate Per Mile	<u>12704</u>
Population Rate Per Capita	<u>17.33</u>		

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

SCHEDULE OF TOWNSHIP EXPENDITURES AND CONTRIBUTIONS
Expenditures

Township	Construction/ Capacity Improvement (\$)	Preservation - Struct Improvement (\$)	Total (\$)	Township Contributions* (\$)
Breitung	0.00	165,116.51	165,116.51	146,653.57
Norway Township	0.00	228,671.48	228,671.48	87,209.25
Waucedah Township	0.00	210,718.02	210,718.02	98,039.81
267. Totals	\$0.00	\$604,506.01	\$604,506.01	\$331,902.63

*The Township Contributions Totals and the Funds expended for Construction and Preservation amount may not balance. The Township Contributions list all funds contributed by each township and will balance back to the amount reported on the Statement of Revenues, Line 74, Township Contributions.

The total funds expended are for Construction and Preservation only. They do not contain funds expended for Routine Preventative Maintenance.

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

ASSET MANAGEMENT
Projects Completed During the County Fiscal Year

Work Type: 3/4 Ultrathin

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
489.0263	165,116.51	10/25/2018	Asphalt

Work Type: Crack Seal

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
2019 Local Road Crack Sealing	50,864.21	06/27/2018	Asphalt
2019 Primary Crack Seal	98,427.95	08/15/2018	Asphalt

Work Type: Mill & Overlay - 2" Thick

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
459.028	367,722.22	10/22/2018	Asphalt

Work Type: Reconstruction - 6" Base, 2" Asp,

<u>Project ID/Name</u>	<u>Total Project Cost</u>	<u>Date Open to Traffic</u>	<u>Pavement Type</u>
489.0618	210,718.02	11/07/2018	Asphalt

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

Sub Ledger Report

Line: 9 Other (Identify)

Account	Description	Amount (\$)
020	Current Property Tax Receivable	234,090.87
073.06	A/R General Fund Disp.	272,781.96

Line: 18 Other (Identify)

Account	Description	Amount (\$)
228.51	Due To State	91,196.10

Line: 55 FS-Other - Local

Account	Description	Amount (\$)
547.02	Critical Bridge - Final Acct.	0.00

Line: 55 FS-Other - Primary

Account	Description	Amount (\$)
501A	AID Grant	0.00
501I	HRRR	16,337.41

Line: 63 OTH-Other - Local

Account	Description	Amount (\$)
560.02	General Fund Disp.	269,395.69

Line: 63 OTH-Other - Primary

Account	Description	Amount (\$)
560.02	General Fund Disburse	588,034.35

Line: 70 EDF-Other - Primary

Account	Description	Amount (\$)
-	Jobs Today	0.00

Line: 75 CFL-Other - County

Account	Description	Amount (\$)
583.11	Cont. Other Govern.	0.00

Line: 75 CFL-Other - Local

Account	Description	Amount (\$)
583.12	Oakland Cty Rd Comm	258,750.00

Line: 90 Other2 Other - County

Account	Description	Amount (\$)
645	Timber Sales	0.00

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

671	Permitting Fees	1,760.00
687	Refunds/Rebates	500.00

Line: 102 Other - Primary

Account	Description	Amount (\$)
451	Final Acct.	0.00

Line: 109 Other - Local

Account	Description	Amount (\$)
497	SHOULDER RESURF.	0.00

Line: 109 Other - Primary

Account	Description	Amount (\$)
467	SHOULDER RESURF.	0.00

Line: 126 Other - County

Account	Description	Amount (\$)
521	Non-Road Project	0.00

Line: 126 Other - Primary

Account	Description	Amount (\$)
459	IM Portion Lk/Ant Quinn	0.00

Line: 143 Other - Primary

Account	Description	Amount (\$)
510	Equipment	22,408.15
510	Vouchers	424,830.24
510	Materials	51,455.21
510	Receipts	(3,828.60)

Line: 156 All Other Charges - County

Account	Description	Amount (\$)
510	Direct	22,408.15
511	Indirect	22,119.69
513	Dist. Exp.	105.58
514	Dist. Exp. Other	11,363.66
515	Admin	4,945.21
521	Non-Motorized	0.00
900	Capital Outlay	535.05

Line: 156 All Other Charges - Primary

Account	Description	Amount (\$)
460	Prim Struct HM	368.11

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

Line: 177 Other - Distributive Calculation

Account	Description	Amount (\$)
-	Local Structure HM	0.00
-	Non-Road Projects	0.00
458A	Primary Structure HM	4,159.00
496a	Local Struct. Maint	0.00
521.048	001	0.00
521.062	001 - Pine Mt. Rd City	0.00

Line: 177 Other - Total Labor Charge

Account	Description	Amount (\$)
-	Non-Road Projects	0.00
458A	Primary Structure HM	3,176.17
496A	Local Structures Maint.	0.00
521.048	001	0.00
521.062	001 Pine Mtn Rd City	0.00

Line: 181 Total Fringe Benefits - Other

Account	Description	Amount (\$)
513	Jury Duty,OJI,Physicals,CDL,Misc	7,431.87
513 720	Unemployment	0.00
716.021	OPEB Actuarial	0.00

Line: 182 Less Benefits Recovered - Other

Account	Description	Amount (\$)
513 720	Unemployment	0.00
712	Jury Duty	0.00
716	On Job Injury	(17.09)
716.021	OPEB	0.00
722	Physical Examinations	(490.64)
722.01	Renewal Fees for CDL	(44.94)
723	Miscellaneous	(280.15)

Line: 193 Other - Cost of Operations

Account	Description	Amount (\$)
458A	Cheese Factory Bridge	8,603.28
468.013	569 E Br Sturgeon Bridge	805.00
468.061	569 Sturgeon Bridge	2,970.19
468.062	573 Bridge Waucedah	4,320.00
468.081	Sturgeon Bridge Vulcan	805.00
498.012	Ride Out Rd Bridge	805.00
21.048	Non-Road/Culv Peters/Wells	0.00

193 Other - Distributed Total

Account	Description	Amount (\$)
	Cheese Factory Bridge	454.69
	569 E Br Sturgeon	42.54

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

468.061	569 Sturgeon Bridge	156.98
468.062	573 Bridge Waucesha	228.32
468.081	Sturgeon Bridge Vulcan	42.54
498.012	Ride Out Rd Bridge	42.54

Line: 195 Expenses Distributed - Other

Account	Description	Amount (\$)
705	Non Project Engineering	2,655.88
712.02	Training, Mtg.	50,260.08
745	GPS	4,645.18
750	Safety Exp.	16,744.42
750-756	Engineering	83,616.32
792	Sign Exp.	8,150.99
793-794	Inv. Inspec. & Permit Work	10,185.85
795	Uncapitalized Small Road Equip	564.81
921-931	Utilities & Maint.	2,517.99

Line: 209 Other - MDOT Other

Account	Description	Amount (\$)
518	A/P	22,117.55

Line: 209 Other - Trunkline Maintenance

Account	Description	Amount (\$)
517	Receipts	0.00
517	GWOA	3,928.00
517	A/P	76,443.55

Line: 242 Expenditure10

Account	Description	Amount (\$)
459	Lk Antoine/Quinn Project	0.00
459.040	Lake Antoine Rd Soft Match	0.00

Line: 243 707 Other

Account	Description	Amount (\$)
707	Shop Truck	3,911.92
792	Equip. Demo	0.00
863	Leases	1,450.00
929	Greasing Equip.	6,316.82
930	Equip. Washing	19,890.88

Line: 244 244 Other

Account	Description	Amount (\$)
000	EOY TV's 22 & 23 Dep & Utility to admin from indirect	16,525.11
703.02	Managing Director Equip. Usage	4,743.43
703.06	Asst Office Manager Equip Usage	21.58
729	Office Equipment	6,365.09
731	Misc.	300.00
735	Maps	4,379.42

Year Ended - 2018

Start: 01/01/2018 End: 12/31/2018

808	Professional Services	556.50
809	Bank Fees	364.19
810	Janitorial	1,366.00
812	Bottle Water Rental	577.80

Line: 245 245 Other

Account	Description	Amount (\$)
515 630	Overhead - Sundry Accts.	0.00

Line: 257 Other Primary System *Unit

Account	Description	Amount (\$)
459.059	Safety - Sign Project	7.50

Line: 257 Other Primary System Expenditure

Account	Description	Amount (\$)
459.059	Safety - Sign Project	21,888.33

Line: 259 Other Local System Expenditure

Account	Description	Amount (\$)
201	Restoration of Drainage	0.00

Line: 259 Other Primary System *Unit

Account	Description	Amount (\$)
459`	Gravel Shoulders Kimberly	0.00
521/459	Non Road & Final Acct.	0.00

Line: 259 Other Primary System Expenditure

Account	Description	Amount (\$)
201	Restoration of Drainage	0.00
459	Gravel Shoulders	0.00